

Status: This is the original version (as it was originally enacted). This item of legislation is currently only available in its original format.

SCHEDULES

FIFTH SCHEDULE

SUPPLEMENTARY PROVISIONS AS TO INVESTMENT ALLOWANCES FOR DREDGING

- 1 A claim for an investment allowance under subsection (4) of section twenty-one of this Act shall have annexed to it a certificate stating that the expenditure was capital expenditure and giving such particulars of the expenditure as show that an investment allowance falls to be made; and the certificate shall be signed by the claimant and shall be deemed to form part of the claim.